

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

UNITED STATES OF AMERICA,

Plaintiff,

v.

RENATO M. ALMEDA, individually and as a  
distributee of the Estate of Corazon C. Almeda;  
ESTATE OF CORAZON C. ALMEDA;  
JPMORGAN CHASE BANK, N.A.;  
PNC BANK, N.A.; and  
KING COUNTY, WASHINGTON,

Defendants.

Case No.

**COMPLAINT TO REDUCE TAX  
ASSESSMENTS TO JUDGMENT  
AND FORECLOSE FEDERAL TAX  
LIENS**

The United States of America hereby complains and alleges as follows:

**INTRODUCTION**

1. This is a civil action by the United States to (1) reduce to judgment federal income tax assessments against Renato M. Almeda and the Estate of Corazon C. Almeda for the years 2005, 2006, 2007, 2009, 2010, 2012, 2013, and 2015; and (2) foreclose federal tax liens on the real property located at 5427 40th Avenue West, Seattle, Washington 98199 (the “Subject Property”).

## JURISDICTION AND VENUE

2. This action is commenced pursuant to 26 U.S.C. §§ 7401 and 7403 at the direction of the Attorney General of the United States and at the request and with the authorization of the Chief Counsel of the Internal Revenue Service (“IRS”), a duly authorized delegate of the Secretary of the Treasury.

3. The Court has jurisdiction over this action pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1340 and 1345.

4. Venue is proper in the Western District of Washington under 28 U.S.C. §§ 1391(b) and 1396. The tax liabilities at issue accrued in this district, the real property at issue is located within this district, and Renato M. Almeda resides within this district.

## DEFENDANTS

5. Renato M. Almeda is named as a defendant because he has unpaid federal tax liabilities for which the United States seeks a judgment, and because the United States has federal tax liens against his property and rights to property, including the Subject Property. Renato M. Almeda is also named as a defendant because he is Corazon C. Almeda’s surviving spouse and distributee of her Estate.

6. Upon information and belief, Corazon C. Almeda died intestate on February 20, 2016. The Estate of Corazon C. Almeda arose after Corazon C. Almeda’s death, on February 20, 2016, and remains in effect as to the United States. *See, e.g.*, 28 U.S.C. § 2404; *Sequoia Prop. & Equip. Ltd. P’ship v. United States*, No. CV-F-97-5044-LJO, 2002 WL 32388132, at \*3 (E.D. Cal. June 3, 2002); *Larson v. United States*, 340 F. Supp. 1197, 1199 (E.D. Wis. 1972).

7. JPMorgan Chase Bank, N.A. is named as a defendant pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

8. PNC Bank, N.A. is named as a defendant pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

9. King County, Washington is named as a defendant pursuant to 26 U.S.C. § 7403(b) because it may claim an interest in the Subject Property.

## BACKGROUND

10. Renato M. Almeda (“Renato”) married Corazon C. Almeda (“Corazon”) sometime prior to 1992.

11. Renato and Corazon remained married until Corazon's death in 2016.

12. Renato and Corazon resided in Washington from at least 1992 through 2016.

13. Renato has resided in Washington from 2016 to the present.

14. From at least 2005 until 2018, Renato operated a marine vessel and equipment repair business in Kent, Washington called Seven Stars Industries.

15. From at least 2005 until about 2013, Corazon worked as a claims processor.

16. Renato and Corazon filed joint federal income tax returns for the years 2005, 2006, 2007, 2009, 2010, 2012, 2013, and 2015.

17. The Almedas paid the taxes shown on their returns for 2005, 2006, 2007, 2009, and 2010, but those returns did not accurately report their income or the taxes owed.

18. The IRS audited the Almedas' 2005, 2006, and 2007 income tax returns and issued a notice of deficiency to the Almedas on May 11, 2009.

19. Renato and Corazon did not contest the notice of deficiency, and the IRS assessed additional tax liabilities against Renato and Corazon for the years 2005, 2006, and 2007 as determined in the notice of deficiency.

20. The IRS audited the Almedas' 2009 and 2010 income tax returns.

21. Renato and Corazon agreed to income tax adjustments for the years 2009 and 2010, and the IRS assessed those additional tax liabilities accordingly.

22. The IRS assessed tax liabilities against Renato and Corazon for the years 2012, 2013, and 2015 based on their filed income tax returns.

23. Renato and Corazon did not provide sufficient payment with their 2012, 2013, or 2015 tax returns to pay the balances due.

### FEDERAL TAX LIABILITIES AND LIENS

24. A duly authorized delegate of the Secretary of the Treasury timely assessed joint federal income taxes (Form 1040), penalties, and interest against Renato M. Almeda and Corazon C. Almeda as follows:

<u>Tax Year</u>	<u>Assessment Date</u>	<u>Assessment Amount</u>	<u>Unpaid Balance as of July 26, 2019<sup>1</sup></u>
2005	10-05-2009	Income Taxes: \$39,536.00	\$24,129.81
	10-05-2009	Accuracy Penalty: <sup>2</sup> \$7,692.40	
	10-05-2009	Interest: \$11,723.73	
	05-24-2010	Fees and Collection Costs: \$170.00	
	12-08-2014	Interest: \$5,846.91	
	12-08-2014	Late Payment Penalty: \$4,073.26	
2006	10-05-2009	Income Taxes: \$30,416.00	\$69,968.33
	10-05-2009	Accuracy Penalty: \$5,975.80	
	10-05-2009	Interest: \$5,884.26	
	12-08-2014	Interest: \$7,966.89	
	12-08-2014	Late Payment Penalty: \$7,604.00	
2007	10-05-2009	Income Taxes: \$58,396.00	\$125,322.21
	10-05-2009	Accuracy Penalty: \$11,227.20	
	10-05-2009	Interest: \$5,274.61	
	12-08-2014	Interest: \$14,114.45	
	12-08-2014	Late Payment Penalty: \$14,599.00	
2009	10-01-2012	Income Taxes: \$14,881.00	\$29,291.02
	10-01-2012	Accuracy Penalty: \$2,976.20	

<sup>1</sup> The unpaid balance amounts in paragraph 24 include taxes, penalties, interest, payments, credits, and other adjustments through July 26, 2019.

<sup>2</sup> See 26 U.S.C. § 6662.

<u>Tax Year</u>	<u>Assessment Date</u>	<u>Assessment Amount</u>	<u>Unpaid Balance as of July 26, 2019<sup>1</sup></u>
	10-01-2012	Interest: \$1,518.59	
	11-19-2012	Fees and Collection Costs: \$110.00	
	12-08-2014	Interest: \$1,319.94	
	12-08-2014	Late Payment Penalty: \$1,934.53	
2010	10-01-2012	Income Taxes: \$12,253.00	\$23,242.54
	10-01-2012	Accuracy Penalty: \$2,450.60	
	10-01-2012	Interest: \$662.59	
	12-08-2014	Interest: \$1,041.26	
	12-08-2014	Late Payment Penalty: \$1,592.89	
2012	11-18-2013	Income Taxes: \$36,733.00	\$673.80
	11-18-2013	Late Payment Penalty: \$236.76	
	11-18-2013	Interest: \$119.93	
	02-16-2015	Fees and Collection Costs: \$190.00	
2013	12-08-2014	Income Taxes: \$30,457.00	\$8,193.77
	12-08-2014	Estimated Tax Penalty: \$284.00	
	12-08-2014	Late Payment Penalty: \$630.18	
	12-08-2014	Interest: \$325.30	
2015	08-14-2017	Income Taxes: \$3,371.00	\$5,830.08
	08-14-2017	Late Filing Penalty: \$842.75	
	08-14-2017	Interest: \$212.54	
	11-13-2017	Fees and Collection Costs: \$198.00	
<b>TOTAL:</b>			<b>\$286,651.56</b>

25. Since the dates of assessments described in paragraph 24 above, interest and other statutory additions have accrued and will continue to accrue as provided by law. As of July 26, 2019, Renato and Corazon owe \$286,651.56 in joint federal income tax liabilities for the years 2005, 2006, 2007, 2009, 2010, 2012, 2013, and 2015.

26. Despite timely notice and demand for payment of the assessed sums described in paragraph 24 above, Renato and Corazon have refused or neglected to pay the assessed amounts to the United States. Therefore, pursuant to 26 U.S.C. §§ 6321 and 6322, federal tax liens arose in favor of the United States upon all property and rights to property belonging to Renato and Corazon as of the date of each assessment.

27. In order to provide notice to third parties entitled to notice of the statutory liens under 26 U.S.C. § 6323, the IRS recorded the following Notices of Federal Tax Lien (“NFTL”) naming Renato M. and Corazon C. Almeda as the taxpayer:

<u>Location of Filing</u>	<u>Kind of Tax</u>	<u>Tax Years</u>	<u>Filing Date</u>
King County Auditor	1040	2005, 2006, 2007	05-04-2010
King County Auditor	1040	2009, 2010	11-02-2012
King County Auditor	1040	2012, 2013	01-05-2015
King County Auditor	1040	2015	10-25-2017

### **SUBJECT PROPERTY**

28. The Subject Property consists of King County Assessor’s Parcel Number 057300-0150, located at 5427 40th Avenue West, Seattle, Washington 98199 and legally described as:

Lots 11, 12 and 13 in Block 4, and that portion of Lot 10 of said Block 4, lying Northerly of a line described as follows:

Beginning at a point on the Southeasterly line of said Block 4, which point is 246.45 feet Northeasterly from the Southeast corner thereof; Thence North 89 degrees 50 minutes 17 seconds West, 79.38 feet to the Westerly margin of said Block and the terminus of said described land;

All in BAY TERRACE ADDITION TO THE CITY OF SEATTLE, as per plat recorded in Volume 7 of plats, page 61, records of King County;

TOGETHER WITH that portion of vacated 40th Avenue West adjoining, which, upon vacation, attaches to said property by operation of law;

SITUATE in the City of Seattle, County of King, State of Washington.

29. Renato and Corazon Almeda purchased the Subject Property from Todd C. Harps and Michele L. Harps on December 8, 1992.

30. A statutory warranty deed conveying the Subject Property to “Renato Almeda and Corazon C. Almeda, husband and wife” was recorded with the King County Auditor on December 11, 1992.

31. The Subject Property was acquired as community property by Renato and Corazon Almeda under RCW 26.16.030.

32. Renato has resided in the Subject Property from 1992 to the present.

33. Corazon resided in the Subject Property from 1992 until 2016.

34. Upon information and belief, a personal representative of Corazon Almeda's estate has not been appointed and a probate estate has not been opened. Renato Almeda is the surviving spouse of Corazon Almeda, and Corazon's interests in her assets, including the Subject Property, immediately vested with him upon Corazon's death. *See* RCW 11.04.015, 11.02.070; *Robertson v. GMAC Mortg. LLC*, 2013 WL 6017482, at \*3 (W.D. Wash. Nov. 14, 2013).

35. Renato Almeda has been the sole owner of the Subject Property since Corazon's death in 2016.

**FIRST CLAIM FOR RELIEF:  
REDUCE TO JUDGMENT FEDERAL INCOME TAX ASSESSMENTS  
AGAINST RENATO M. ALMEDA AND THE ESTATE OF CORAZON C. ALMEDA**

36. The United States incorporates the allegations stated in paragraphs 1 to 35.

37. The IRS timely assessed joint federal income taxes, interest, and penalties against Renato M. Almeda and Corazon C. Almeda for tax years 2005, 2006, 2007, 2009, 2010, 2012, 2013, and 2015, as described in paragraph 24.

38. Despite timely notice and demand for payment of the assessments set forth in paragraph 24, Renato and Corazon have neglected, failed, or refused to pay the assessed amounts to the United States.

39. Accordingly, the United States has established a claim against Renato and Corazon for unpaid joint federal income tax liabilities in the amount of \$286,651.56 as of July 26, 2019, plus interest and other statutory additions accruing thereafter as provided by law.

1           40. Under 26 U.S.C. § 7402(a), the United States is entitled to judgment against  
2 Renato M. Almeda and the Estate of Corazon C. Almeda for the unpaid balance of the  
3 assessments for tax years 2005, 2006, 2007, 2009, 2010, 2012, 2013, and 2015 described in  
4 paragraph 24, *i.e.*, \$286,651.56 as of July 26, 2019, plus interest and other statutory additions  
5 accruing to the date of payment.

6                                   **SECOND CLAIM FOR RELIEF:**  
7                                   **FORECLOSE FEDERAL TAX LIENS ON THE SUBJECT PROPERTY**

8           41. The United States incorporates the allegations stated in paragraphs 1 to 40.

9           42. Under 26 U.S.C. §§ 6321 and 6322, federal tax liens arose on the dates of the  
10 assessments set forth in paragraph 24, and attached to all property and rights to property  
11 belonging to Renato and Corazon, including the Subject Property.

12           43. Renato and Corazon owned the Subject Property starting in 1992, and upon  
13 information and belief, Renato became the sole owner in 2016.

14           44. Federal tax liens attached to the Subject Property when the IRS assessed joint  
15 income tax liabilities against Renato and Corazon, as set forth in paragraph 24, and the liens  
16 remain attached to the Subject Property now in the hands of Renato.

17           45. In the alternative, federal tax liens attached and remain attached to the Subject  
18 Property because it was acquired as community property, and Renato and Corazon's joint  
19 income tax liabilities are community debts.

20           46. The United States provided notice to third parties entitled to notice of the  
21 statutory tax liens under 26 U.S.C. § 6323 by filing Notices of Federal Tax Lien as described in  
22 paragraph 27.



1           47.     The United States' federal tax liens have priority over all interests in the Subject  
2 Property acquired after the attachment of the liens, subject to 26 U.S.C. § 6323.

3           48.     Under 26 U.S.C. § 7403, the United States is entitled to enforce its federal tax  
4 liens against the Subject Property by foreclosing upon and selling the property, with an  
5 appropriate portion of the net proceeds to be distributed to the United States for application  
6 toward the unpaid federal tax liabilities of Renato M. Almeda and Corazon C. Almeda in  
7 accordance with the law.

8           WHEREFORE, the United States prays as follows:

9           A.     That the Court determine and adjudge that Defendants Renato M. Almeda and the  
10 Estate of Corazon C. Almeda are indebted to the United States for joint federal income tax  
11 liabilities for the years 2005, 2006, 2007, 2009, 2010, 2012, 2013, and 2015 in the amount of  
12 \$286,651.56, plus interest and other statutory additions accruing from July 26, 2019 as provided  
13 by law, or in such amount as the Court determines, and that judgment in that amount be entered  
14 against Renato M. Almeda and the Estate of Corazon C. Almeda, jointly and severally, and in  
15 favor of the United States;

16           B.     That the Court determine, adjudge, and decree that the United States has valid and  
17 subsisting federal tax liens on all property and rights to property belonging to Renato M. Almeda  
18 and the Estate of Corazon C. Almeda, including but not limited to, the Subject Property;

19           C.     That the Court determine the interests of Renato M. Almeda, the Estate of  
20 Corazon C. Almeda, and all other named Defendants in the Subject Property and their respective  
21 priorities in a distribution of proceeds from a sale of such property;

22           D.     That the federal tax liens against Renato M. Almeda and Corazon C. Almeda be  
23 foreclosed upon the Subject Property, that such property be sold under 26 U.S.C. § 7403 and 28

1 U.S.C. § 2001, and that the proceeds from such sale be distributed in accordance with the Court's  
2 findings as to the validity and priority of the liens and claims of all parties, with an appropriate  
3 portion of the proceeds going to the United States for application toward the unpaid federal tax  
4 liabilities of Renato M. Almeda and Corazon C. Almeda; and

5 E. That the United States be granted its costs and attorney's fees herein, and such  
6 other and further relief as the Court deems just and proper.

7  
8 Dated: July 23, 2019

9 Respectfully submitted,

10 RICHARD E. ZUCKERMAN  
11 Principal Deputy Assistant Attorney General

12 /s/ Jennifer Y. Golden  
13 JENNIFER Y. GOLDEN  
14 Trial Attorney, Tax Division  
15 U.S. Department of Justice  
16 P.O. Box 683, Ben Franklin Station  
17 Washington, D.C. 20044  
18 Tel: 202-307-6547  
19 Fax: 202-307-0054  
20 Jennifer.Y.Golden@usdoj.gov

21 Of Counsel:  
22 BRIAN T. MORAN  
23 United States Attorney  
24 Western District of Washington

*Attorneys for the United States of America*

## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

United States of America

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Jennifer Y. Golden, U.S. Department of Justice, Tax Division, P.O. Box  
683, Ben Franklin Station, Washington, DC 20044, 202-307-6547

**DEFENDANTS**

Renato M. Almeda; Estate of Corazon C. Almeda; JPMorgan Chase Bank, N.A.; PNC Bank, N.A.; King County, Washington

County of Residence of First Listed Defendant King  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF  
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question  
(U.S. Government Not a Party)
- ☐ 4 Diversity  
(Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	<input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
<b>REAL PROPERTY</b> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	<b>PRISONER PETITIONS</b> <b>Habeas Corpus:</b> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <b>Other:</b> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609

**V. ORIGIN** (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

**VI. CAUSE OF ACTION**

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
26 U.S.C. 7403

Brief description of cause:

Reduce federal tax assessments to judgment and foreclose federal tax liens

**VII. REQUESTED IN COMPLAINT:**

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$  
286,651.56

CHECK YES only if demanded in complaint:  
JURY DEMAND: ☐ Yes ☒ No

**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE \_\_\_\_\_

DOCKET NUMBER \_\_\_\_\_

DATE

07/23/2019

SIGNATURE OF ATTORNEY OF RECORD

/s/ Jennifer Y. Golden

FOR OFFICE USE ONLY

RECEIPT # \_\_\_\_\_

AMOUNT \_\_\_\_\_

APPLYING IFP \_\_\_\_\_

JUDGE \_\_\_\_\_

MAG. JUDGE \_\_\_\_\_

AO 440 (Rev. 06/12) Summons in a Civil Action

# UNITED STATES DISTRICT COURT

for the

Western District of Washington

United States of America

*Plaintiff(s)*

v.

Renato M. Almeda; Estate of Corazon C. Almeda;  
JPMorgan Chase Bank, N.A.; PNC Bank, N.A.; King  
County, Washington

*Defendant(s)*

Civil Action No.

## SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Renato M. Almeda  
5427 40th Avenue West  
Seattle, WA 98199

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Jennifer Y. Golden  
U.S. Department of Justice, Tax Division  
P.O. Box 683  
Ben Franklin Station  
Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
 was received by me on *(date)* \_\_\_\_\_ .

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_, a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_ ; or

☐ I returned the summons unexecuted because \_\_\_\_\_ ; or

☐ Other *(specify)*: \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

## UNITED STATES DISTRICT COURT

for the

Western District of Washington

United States of America

*Plaintiff(s)*

v.

Civil Action No.

Renato M. Almeda; Estate of Corazon C. Almeda;  
JPMorgan Chase Bank, N.A.; PNC Bank, N.A.; King  
County, Washington*Defendant(s)*

## SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* Estate of Corazon C. Almeda  
 c/o Renato M. Almeda, Distributee  
 5427 40th Avenue West  
 Seattle, WA 98199

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Jennifer Y. Golden  
 U.S. Department of Justice, Tax Division  
 P.O. Box 683  
 Ben Franklin Station  
 Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

This summons for *(name of individual and title, if any)* \_\_\_\_\_  
 was received by me on *(date)* \_\_\_\_\_.

☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_, a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I returned the summons unexecuted because \_\_\_\_\_; or

☐ Other *(specify)*: \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

## UNITED STATES DISTRICT COURT

for the

Western District of Washington

United States of America

*Plaintiff(s)*

v.

Civil Action No.

Renato M. Almeda; Estate of Corazon C. Almeda;  
JPMorgan Chase Bank, N.A.; PNC Bank, N.A.; King  
County, Washington*Defendant(s)*

## SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* JPMorgan Chase Bank, N.A.  
 c/o JPMorgan Chase & Co.  
 c/o CT Corporation System, registered agent  
 711 Capitol Way South, Suite 204  
 Olympia, WA 98501

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Jennifer Y. Golden  
 U.S. Department of Justice, Tax Division  
 P.O. Box 683  
 Ben Franklin Station  
 Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*



Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_, a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

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☐ Other *(specify)*: \_\_\_\_\_

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I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

Western District of Washington

Civil Action No.

# SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* PNC Bank, N.A.  
The Tower at PNC Plaza  
300 Fifth Avenue  
Pittsburgh, PA 15222

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Jennifer Y. Golden

Jennifer Y. Golden  
U.S. Department of Justice, Tax Division  
P.O. Box 683  
Ben Franklin Station  
Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: \_\_\_\_\_

Signature of Clerk or Deputy Clerk

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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☐ I personally served the summons on the individual at *(place)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* \_\_\_\_\_  
 \_\_\_\_\_, a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

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☐ Other *(specify)*: \_\_\_\_\_

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I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc:

AO 440 (Rev. 06/12) Summons in a Civil Action

# UNITED STATES DISTRICT COURT

for the

Western District of Washington

United States of America

*Plaintiff(s)*

v.

Renato M. Almeda; Estate of Corazon C. Almeda;  
JPMorgan Chase Bank, N.A.; PNC Bank, N.A.; King  
County, Washington

*Defendant(s)*

Civil Action No.

## SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* King County  
c/o County Auditor  
516 Third Avenue, Room W-1033  
Seattle, WA 98104

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are:

Jennifer Y. Golden  
U.S. Department of Justice, Tax Division  
P.O. Box 683  
Ben Franklin Station  
Washington, DC 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

CLERK OF COURT

Date: \_\_\_\_\_

\_\_\_\_\_  
*Signature of Clerk or Deputy Clerk*

Civil Action No. \_\_\_\_\_

**PROOF OF SERVICE***(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))*

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 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

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 \_\_\_\_\_, a person of suitable age and discretion who resides there,  
 on *(date)* \_\_\_\_\_, and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* \_\_\_\_\_, who is  
 designated by law to accept service of process on behalf of *(name of organization)* \_\_\_\_\_  
 \_\_\_\_\_ on *(date)* \_\_\_\_\_; or

☐ I returned the summons unexecuted because \_\_\_\_\_; or

☐ Other *(specify)*: \_\_\_\_\_

My fees are \$ \_\_\_\_\_ for travel and \$ \_\_\_\_\_ for services, for a total of \$ 0.00.

I declare under penalty of perjury that this information is true.

Date: \_\_\_\_\_

\_\_\_\_\_  
*Server's signature*

\_\_\_\_\_  
*Printed name and title*

\_\_\_\_\_  
*Server's address*

Additional information regarding attempted service, etc: